

**WARD FOUR MARSHAL
SULPHUR, LOUISIANA**

FINANCIAL STATEMENTS

JUNE 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/20/10

**WARD FOUR MARSHAL
Sulphur, Louisiana**

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INDEPENDENT ACCOUNTANTS' REPORT

To the Honorable Billy Guidry
Ward Four Marshal
Sulphur, Louisiana

We have reviewed the accompanying financial statements of the major fund, and the aggregate remaining fund information of the Ward Four Marshal, Sulphur, Louisiana as of and for the year ended June 30, 2009 which collectively comprise the Marshal's basis financial statements, as listed in the table of contents, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards* issued by the Comptroller General of the United States of America. All information included in these financial statements is the representation of the management of the Ward Four Marshal.

A review consists principally of inquiries of entity personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in compliance with generally accepted accounting principles.

Management has not presented the Management's Discussion and Analysis the Governmental Accounting Standards Board has determined is required to supplement, although not required to be part of, the basic financial statements.

The budgetary comparison information listed in the table of contents is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we are not aware of any material modifications that should be made thereto.

McMullen and Mancuso, CPAs, LLC

McMullen and Mancuso, CPAs, LLC

September 21, 2009

Members

American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants

WARD FOUR MARSHAL
Sulphur, Louisiana
a component unit of the City of Sulphur

Governmental Funds Balance Sheet/Statement of Net Assets

June 30, 2009

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
ASSETS			
Cash and Cash Equivalents	\$ 379,925	\$ -	\$ 379,925
Due from Agency Fund	23	-	23
Capital Assets, (net of accumulated depreciation)	-	74,960	74,960
Total Assets	<u>379,948</u>	<u>74,960</u>	<u>454,908</u>
LIABILITIES			
Accounts Payable	55,024	-	55,024
Total Liabilities	<u>55,024</u>	<u>-</u>	<u>55,024</u>
FUND BALANCES			
Fund Balances - Unreserved	324,924	(324,924)	-
Total Fund Balances	<u>324,924</u>	<u>(324,924)</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 379,948</u>		
NET ASSETS			
Invested in Capital Assets, (net of related debt)		74,960	74,960
Unrestricted		<u>324,924</u>	<u>324,924</u>
Total Net Assets		<u>\$ 399,884</u>	<u>\$ 399,884</u>

"See accompanying notes and accountants' report."

WARD FOUR MARSHAL
Sulphur, Louisiana
a component unit of the City of Sulphur

**Statement of Governmental Fund Revenues, Expenditures,
and Changes in Fund Balances/
Statement of Activities**

For the Year Ended June 30, 2009

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
GENERAL REVENUES			
Court Fees and Costs	\$ 227,355	\$ -	\$ 227,355
Litter Detail	4,075		4,075
Interest Income	1,920	-	1,920
Total General Revenues	<u>233,350</u>	<u>-</u>	<u>233,350</u>
EXPENDITURES/EXPENSES			
Court Services:			
Capital Outlay	21,130	(21,130)	-
Cleaning and Maintenance	1,200		1,200
Communication	4,528		4,528
Depreciation	-	21,142	21,142
Dues and Subscriptions	513		513
Equipment Maintenance and Repair	414		414
Legal Library	592		592
Litter Detail	149		149
Meals	72		72
Office Supplies	4,111		4,111
Other Expenses	10,783		10,783
Pager Expense	83		83
Postage	352		352
Printing and Reproduction	783		783
Professional	4,150		4,150
Salaries and Contract Labor	123,235		123,235
Travel	270		270
Uniforms	1,092		1,092
Vehicle Expense	15,830		15,830
Total Expenditures	<u>189,287</u>	<u>12</u>	<u>189,299</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,063	(12)	44,051
Change in Net Assets	<u>44,063</u>	<u>(12)</u>	<u>44,051</u>
FUND BALANCE/NET ASSETS			
Beginning of Year	<u>280,861</u>	<u>74,972</u>	<u>355,833</u>
End of Year	\$ <u>324,924</u>	\$ <u>74,960</u>	\$ <u>399,884</u>

"See accompanying notes and accountants' report."

WARD FOUR MARSHAL
Sulphur, Louisiana
a component unit of the City of Sulphur

Statement of Fiduciary Net Assets
As of June 30, 2009

	<u>Agency Fund</u>
ASSETS	
Cash and Cash Equivalents	\$ <u>10,229</u>
Total Assets	<u><u>10,229</u></u>
LIABILITIES	
Garnishments and Seizures Payable	10,206
Due to General Fund	<u>23</u>
Total Liabilities	\$ <u><u>10,229</u></u>

"See accompanying notes and accountants' report."

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE A – BASIS OF PRESENTATION

The accompanying basic financial statements of the Ward Four Marshal have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

NOTE B – REPORTING ENTITY

As the governing authority of the city, for reporting purposes, the City of Sulphur is the financial reporting entity. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of Sulphur for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the city to impose its will on that organization and/or;
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because of the significance of the relationship between the Ward Four Marshal (hereinafter "Marshal") and the City of Sulphur, the Marshal was determined to be a component unit of the City of Sulphur, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Marshal and do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

NOTE C- FUND ACCOUNTING

The Marshal uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions or activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

NOTE C- FUND ACCOUNTING (continued)

Governmental Funds

Governmental funds account for all or most of the Marshal's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Marshal. The following are the Marshal's governmental funds:

General Fund - The General Fund, as required by Louisiana Revised Statutes is the primary operating fund of the Marshal, and accounts for all financial resources, except those required to be accounted for in other funds. The Marshal's primary source of revenue is fees from the City Court of Sulphur. General operating expenditures are paid from this fund.

Fiduciary Fund - Agency Fund - The Garnishment Fund is used to account for the collection and disbursement of garnishments of wages in accordance with the orders and writs of City Court. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

NOTE D- MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Marshal's operations.

The amounts reflected in the General Fund of Statements A and B use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

NOTE D- MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences, which are recognized when paid.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Marshal as a whole. These statements include all the financial activities of the Marshal. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Reconciliation

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and the Statement of Net Assets (Statement A) are as follows:

Statement B

Net Change in Fund Balance - total	\$	44,063
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Amounts reported for governmental activities in Statement of Net Assets are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives:

Expenditures for capital assets	\$	21,130	
Less: Current year depreciation		<u>21,142</u>	<u>(12)</u>

Change in Net Assets of Governmental Funds	\$	<u><u>44,051</u></u>
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Statement A

Fund Balance	324,924
Reporting of net capital assets	<u>74,960</u>
Net Assets	<u><u>\$ 399,884</u></u>

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

NOTE D- MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Use of Restricted/Unrestricted Net Assets

When an expense is incurred for purpose for which both restricted and unrestricted net assets are available, the Marshal's policy is to apply restricted net assets first.

NOTE E – BUDGETS

Ward Marshals are required under Louisiana Revised Statute 39:1301 et seq. to adopt a budget. The Marshal follows these procedures in establishing the budgetary data reflected in the financial statements:

1. A proposed budget is prepared and submitted to the Marshal for the fiscal year prior to the beginning of each fiscal year.
2. If proposed expenditures exceed \$250,000, a summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection.
3. If required, a public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. After the holding of the public hearing, if required, and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.
6. The budget is not adopted on a basis consistent with generally accepted accounting principles (GAAP). It is presented on a modified cash basis. Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Marshal. Such amendments were not material in relation to the original appropriations.

NOTE F – CASH AND CASH EQUIVALENTS

Cash and interest bearing deposits include all demand accounts and savings accounts of the Marshal. Under state law, the Marshal may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

NOTE G- CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. All of the fixed assets are based on actual historical costs. The Marshal maintains a threshold level of \$500 or more for capitalizing capital assets.

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

NOTE G- CAPITAL ASSETS (continued)

Capital assets and relative expenses are recorded in the Statement of Net Assets and Statement of Activities, respectively, but are not reported in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Equipment and Weapons	5-15years
Leasehold Improvements	10 years

NOTE H-- NET ASSETS

In the government-wide financial statements, equity is classified as net assets and displayed in two components:

Invested in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction, or improvements of capital assets.

Unrestricted net assets - represents net assets not appropriated for expenditures or legally segregated for a specific future use.

NOTE I- FUND EQUITY

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

NOTE J- ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

At June 30, 2009, the Marshal has cash and cash equivalents (book balances) totaling \$379,925. These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must equal the amount with the fiscal agent at all times.

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

2. CASH AND CASH EQUIVALENTS (continued)

These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2009, the Marshal had \$397,888 in deposits (collected bank balances). These deposits are secured by \$250,000 of federal deposit insurance and \$147,888 pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Marshal that the fiscal agent has failed to pay deposited funds on demand.

3. EXPENDITURES OF THE MARSHAL'S OFFICE PAID BY THE CITY OF SULPHUR

The cost of some expenditures for the operation of the Marshal's Office, as required by Louisiana Revised Statute 13:1889, is paid by the City of Sulphur. Such expenditures are not included in the accompanying financial statements.

4. ON - BEHALF PAYMENTS FOR SALARIES

GASB Statement No. 24, "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires the Marshal to report in the financial statements on-behalf salary payments made by the Calcasieu Parish Police Jury to the Marshal's employees. Salary and fringe payments are made by the Parish directly to the employees. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the Parish. For the fiscal year ended June 30, 2009, the total amount paid by the Parish on behalf of the Marshal was \$105,742. The balance in accounts payable at June 30, 2009 of \$55,024 is the amount owed to the Calcasieu Parish Police Jury for salaries from January 2009 through June 2009.

5. CAPITAL ASSETS

The following schedule presents changes in capital assets for the year ended June 30, 2009:

	Balance July 1,	Additions	Deletions	Balance June 30,
Vehicles	\$ 136,380	\$ 21,130	\$ -	\$ 157,510
Gun Inventory	1,367	-	-	1,367
Office Furniture and Equipment	19,810	-	-	19,810
Leasehold Improvements	1,265	-	-	1,265
Total Capital Assets being depreciated	158,822	21,130	-	179,952
Less Accumulated Depreciation	(83,850)	(21,142)	\$ -	(104,992)
Total Capital Assets	<u>\$ 74,972</u>	<u>\$ (12)</u>	<u>\$ -</u>	<u>\$ 74,960</u>

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

6. RETIREMENT SYSTEM

Substantially all employees of the Marshal's office are members of the Parochial Employees Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and B, with separate assets and benefit provisions. All employees of the Marshal's office are members of Plan A. All permanent employees working at least 35 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System.

Regular Retirement Benefits

A member of Plan A is eligible to retire and receive regular benefits if:

1. He/she has credit for at least thirty years of service, regardless of his/her age;
2. He/she has credit for at least twenty-five years of service and is at least the age of fifty-five;
or
3. He/she has credit for at least ten years of service and is at least the age of sixty years.

The Plan A regular retirement benefit is an amount equal to three percent of the member's final compensation multiplied by his years of credited service (three percent multiplied by each year of credited service multiplied by final compensation), provided that:

1. A member who held an elective office in a participating municipality is paid an additional benefit equal to one-half of one percent of the member's final compensation multiplied by each year of such elective service (one-half of one percent multiplied by final compensation); and
2. For an employee who was a member only of the supplemental plan prior to the revision date, the benefit earned for service credited prior to the revision date will be determined on the basis of one percent of final compensation plus two dollars per month for each year of service credited prior to the revision date, and three percent of final compensation for each year of service after the revision date.

Applications for regular retirement should be submitted to the system at least six weeks prior to the planned retirement date. A copy of the member's birth certificate and, if an optional mode of benefit payments is selected, a copy of the option beneficiary's birth certificate must be attached to the application for retirement.

The system also provides death and disability benefits.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Parochial Employee's Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana, 70809-7609, or by calling (225) 925-4810.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.25% of their annual covered salary, and the Marshal is required to contribute at an actuarially-determined rate. The current rate is 8% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution

WARD FOUR MARSHAL
Sulphur, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2009

6. RETIREMENT SYSTEM (continued)

requirements of plan members and the marshal are established and may be amended by state statute. As provided by Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Marshal's contributions to the Systems under Plan A were equal to the required contribution for each year.

REQUIRED SUPPLEMENTARY INFORMATION

WARD FOUR MARSHAL
Sulphur, Louisiana
a component unit of the City of Sulphur

Schedule of Revenues, Expenditures, and Changes in
Fund Balance - Budget (GAAP/Non-GAAP Basis) and Actual
For the Year Ended June 30, 2009

REVENUES	Budgeted Amounts Original	Actual Amounts GAAP Basis	Budgeted to GAAP Differences Over (Under)
GENERAL REVENUES			
Court Fees and Costs	\$ 225,000	\$ 227,355	\$ 2,355
Litter Detail	3,000	4,075	1,075
Interest Income	2,000	1,920	(80)
Total General Revenues	<u>230,000</u>	<u>233,350</u>	<u>3,350</u>
Total Revenues	230,000	233,350	3,350
EXPENDITURES			
Court Services:			
Advertising	50	-	50
Bank Fees	50	-	50
Capital Outlay	22,000	21,130	870
Cleaning and Maintenance	1,200	1,200	-
Communication	5,000	4,528	472
Dues and Subscriptions	550	513	37
Equipment Maintenance and Repair	500	414	86
Legal Library	700	592	108
Litter Detail Expenditures	300	149	151
Meals	100	72	28
Miscellaneous	500	-	500
Office Supplies	4,000	4,111	(111)
Other Expenses	-	10,783	(10,783)
Pager Expense	90	83	7
Postage	350	352	(2)
Printing and Reproduction	750	783	(33)
Professional	4,150	4,150	-
Salaries and Contract Labor	125,750	123,235	2,515
Travel	400	270	130
Uniforms	1,500	1,092	408
Vehicle Expense - Fuel	16,500	15,830	670
Total Expenditures	<u>184,440</u>	<u>189,287</u>	<u>(4,847)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	45,560	44,063	<u>(1,497)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>217,276</u>	<u>280,861</u>	
FUND BALANCE AT END OF YEAR	<u>\$ 262,836</u>	<u>\$ 324,924</u>	

"The accompany notes are an integral part of this statement."

**WARD FOUR MARSHAL
Sulphur, Louisiana**

**NOTES TO BUDGETARY COMPARISON SCHEDULE
June 30, 2009**

NOTE A – BUDGETARY POLICIES

The budget is not adopted on a basis consistent with generally accepted accounting principles (GAAP). It is presented on a modified cash basis. Budgeted amounts are as originally adopted or as finally amended by the Marshal.

***REQUIREMENTS OF THE
LOUISIANA GOVERNMENTAL AUDIT GUIDE***

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**Independent Accountants' Report
on Applying Agreed-Upon Procedures**

To the Honorable Billy Guidry
Ward Four Marshal
Sulphur, LA

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the Ward Four Marshal, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Ward Four Marshal's compliance with certain laws and regulations during the year ended June 30, 2009 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

The Marshal had one expenditure during the year for a purchase of a 2009 Ford Van exceeding \$20,000, of which the public bid law requirements were met.

Code of Ethics for Public Officials and Public Employees

2. Obtain from the Marshal a list of the immediate family members of the Marshal as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the Marshal and employees, as well as their immediate families.

Management provided us with the required list.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by the Marshal in agreed-upon procedure (3) appeared on the list provided by the Marshal in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

Not applicable.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by five percent (5%) or more or if actual expenditures exceed budgeted amounts by five percent (5%) or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted revenues by five percent (5%) or more, and actual expenditures for the year did not exceed budgeted expenditures by five percent (5%) or more.

Accounting and Reporting

8. Randomly select six (6) disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six (6) selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six (6) selected disbursements indicated approvals from the proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Our prior year report, dated December 23, 2008, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed *additional procedures*, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Ward Four Marshal and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

McMullen and Mancuso, CPAs, LLC

McMullen and Mancuso CPAs

September 21, 2009

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

September 01, 2009

McMullen and Mancuso, CPAs, LLC
3600 Maplewood Drive
Sulphur, LA 70663

In connection with your review of our financial statements as of June 30, 2009 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of September 1, 2009.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes ☒ No ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Billy Harvey Marshal 9-1-09 Date